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CASE NO.

in the

Supreme Court

of the

United States

October Term, 1981

ARTHUR YOUNG & COMPANY,
Petitioner,

vs.

ROGER L. SUMMER, et al.,
Respondents.

RESPONDENTS' JOINDER IN PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

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Land & Leisure, Inc., a Florida corporation,[1] Guy B. Bailey, Areca S. Bailey, Guy B. Bailey, Jr., and Charlotte Babcock, Respondents, who were co-defendants/appellants with Petitioner, Arthur Young & Company, in the courts below and who have filed a separate Petition for a Writ of Certiorari in this Court, join in and support the Petition of Arthur Young & Company and adopt the arguments made in that Petition.

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[1]The following Florida corporations are affiliates of Land & Leisure, Inc.:

United Resources, Inc.
Country Club of Miami Corporation
G.B.B. Investments, Inc.
R.S. Investment Corporation
KGS Marine, Inc.
Phillips International
Marine Motor Sales, Inc.
Phillips Hardware Sales, Inc.
Atgar Development Corporation
Section 3 Property Corp.
U.R.I. Strawberry Hills Corporation
U.R.I. Harbor Point #1 Corporation
U.R.I. Harbor Point #2 Corporation
U.R.I. Hotel Corporation
Sunshine Utilities Company, Inc.
Area Utilities Maintenance Corporation
Section 2 Property Corp.
Section II Property Corp.
Section Two Venture Corporation
Patio Villas Development Corp.
Country Club of Miami Realty, Inc.
Country Club Center
URI Centers, Inc.
URI Centers of Nevada, Inc. (a Nevada corporation)
C & D Enterprises, Inc. (a Nevada corporation)

CONCLUSION

For the reasons set forth in the Petition of Arthur Young & Company, this Court should grant the petition for writ of certiorari.

Respectfully submitted,

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